## REMARKS

This application has been carefully reviewed in light of the Office Action dated January 18, 2011. Claims 1 to 7 are in the application, with Claim 1 being independent. Reconsideration and further examination are respectfully requested.

Claims 1 to 7 were rejected under 35 U.S.C. § 103(a) over JP 2002-341598 (Matsunaga) in view of U.S. Publication No. 2003/0039909 (Sawada) and considered with JP 06-118700 (Tsuyama). Claim 4 was rejected under 35 U.S.C. § 103(a) over Matsunaga in view of Sawada and considered with Tsuyama, in further view of U.S. Patent No. 4,789,613 (Ohtani). These rejections are respectfully traversed.

Applicants respectfully submit that the toner as disclosed in Matsunaga, either alone or in any permissible combination with Sawada and/or Tsuyama, does not meet the limitations as set forth above in Claim 1, for at least the reasons discussed below.

In particular, Applicants respectfully submit that, since a magnetic toner similar to the toner of the Example 1 disclosed in Matsunaga would have a large amount of magnetic body, the values of true specific gravity and saturation magnetization in the magnetic field 796kA/m would not meet the limitations as set forth above in Claim 1. Further, even if a toner was produced by reducing the amount of the magnetic body from the prescription of the toner similar to the Example of Matsunaga, the produced toner would not satisfy the limitation of tanô set forth in Claim 1.

In addition, Applicants respectfully submit that a measurement of the tano of the magnetic toner similar to the toner disclosed in Matsunaga at 100kHz as the measuring frequency, would not result in a tanocurved line that becomes a symmetrical form about the glass-transition temperature as a reference. Thus, Applicants respectfully

submit that the shape of the tanôcurved line shown in Fig. 1 of Tsuyama cannot be applied

to the tanôcurved line of the magnetic toner measured at the frequency 100kHz.

It is Applicants' current intention to file a Declaration Under Title 37 C.F.R.

§ 1.132, in support of the foregoing. Should the Examiner take up the case for action

before receiving such paper, it is respectfully requested that the Examiner contact

Applicants' undersigned attorney.

In view of the foregoing, independent Claim 1 and the claims dependent

therefrom are believed to be allowable.

No other matters being raised, it is believed that the entire application is

fully in condition for allowance, and such action is courteously solicited.

Applicants' undersigned attorney may be reached in our Costa Mesa,

California office by telephone at (714) 540-8700. All correspondence should be directed to

our address given below.

Respectfully submitted,

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